

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 105: CITIES AND TOWNS**

**§945. FORECLOSURE IN ACTION FOR EQUITABLE RELIEF; ALTERNATIVE PROCEDURE; CLASS ACTION**

In addition to and as an alternative to the proceedings for foreclosure of a tax lien mortgage under section 944, a municipality may, provided a waiver of foreclosure thereof has been recorded in accordance with section 944, foreclose any tax lien mortgage held by the municipality for a period of at least 4 years from the date of filing of the tax lien certificate in the registry of deeds by an action in rem for equitable relief in the following manner:

**1. Action in rem for equitable relief.** Such actions may be commenced on or before the first day of April in each year and each such action shall relate only to tax lien mortgages arising from taxes assessed in a given year. The action in rem for equitable relief shall be entitled substantially as follows: (Name of municipality) against all persons having, or claiming to have, an interest in sundry parcels of real estate in (name of municipality) for the foreclosure of tax lien mortgages arising from taxes assessed in the year ..... the defendants in said action shall be described as aforesaid in lieu of naming them.

**2. Complaint.** The municipality shall set forth in substance in the complaint the following:

- A. That the municipality holds the tax lien mortgages referred to in the complaint;
- B. That the tax lien mortgages arose from taxes assessed in a given year;
- C. That the real estate described in the tax lien mortgages is located in (name of municipality), and the tax lien mortgages are recorded in a named registry of deeds.
- D. The municipality shall further set forth in the complaint with respect to each tax lien mortgage in substance the following:

That a tax of \$..... was duly assessed against ..... (name of person) on real estate bounded and described as follows:..... for the year ....; that on .... (date) a tax lien certificate thereon was recorded in .... County registry of deeds in Book ...., Page ....; that on .... (date) a waiver of foreclosure thereof was recorded in said registry of deeds in Book ...., Page ....; that said tax of \$....., costs to date of \$....., together with interest at ..... percent per annum from .... (date) is and still remains unpaid.

**3. Notice.** The court shall order that notice of the pendency of the complaint be given to the defendants:

- A. By publication of a true copy of the complaint and the order of notice thereon, attested by the clerk of courts, in a newspaper published or printed in whole or in part in the county where the municipality is situated, if any, or if none, in the state paper, once a week for 3 successive weeks with the last publication not less than 30 days before the time set for appearance of the defendants;
- B. By posting a true copy of the complaint and the order of notice thereof, attested by the clerk of courts, in at least 3 public places within the municipality not less than 30 days before the time set for appearance of the defendants; and
- C. By mailing a copy of the published notice to the defendants at their last known addresses.

**4. No personal judgment.** In such action, no personal judgment against a defendant shall be entered. Each person answering the complaint shall have the right to the severance of the action as to the parcel of real estate in which he is interested.

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